

COUNTY ORDINANCE NO. 03-04

A BILL ENTITLED

AN ACT CONCERNING a Credit against Queen Anne's County Property Taxes for Certain Conservation Lands.

FOR THE PURPOSE of adopting a program to grant credits against Queen Anne's County property taxes for certain conservation lands as authorized by 5 9-220 of the Tax-Property Article of the Annotated Code of Maryland by adding a new Section 5-206 to the Code of Public Local Laws of Queen Anne's County (1996 ed).

SECTION I

BE IT ENACTED BY THE COUNTY COMMISSIONERS OF QUEEN ANNE'S COUNTY, MARYLAND that a new Section 5-206 be added to Title 5 of the Code of Public Local Laws of Queen Anne's County (1996 ed), to read as follows:

"§5-206. Real property tax credit - Conservation land.

(a) Definitions. -

(1) In this section the following words have the meanings indicated.

(2) "Conservation land" means real property that is:

(i) subject to a perpetual conservation easement donated to a land trust or the Maryland Environmental Trust on or after July 1, 1991;

(ii) 1. acquired by a land trust on or after July 1, 1991;
2. owned in fee by that land trust; and
3. subject to a letter of intent, agreement, or option agreement for the resale of the property to a government agency;

(3) "Land trust" means a qualified conservation organization as defined in 5 3-2A-01 of the Natural Resources Article.

(b) There is a tax credit from County real property taxes levied on conservation land that is used:

(1) to assist in the preservation of a natural area:

(2) for the environmental education of the public;

(3) generally to promote conservation; or

(4) for the maintenance of:

(i) a natural area for public use; or

(ii) a sanctuary for wildlife.

(c) Amount of credit. In accordance with the provisions of Section 9-220 of the Tax-Property Article of the Annotated Code of Maryland, as amended, an owner of qualified conservation land shall received a tax credit of a maximum of \$500.00 against the real property tax imposed by the county on qualified conservation land and improvements thereon.

(d) An application for the tax credit crated by this section shall be filed on or before June 1 immediately before the taxable year for which the tax credit is sought. If the application is filed after June 1, the credit shall be disallowed that year but shall be treated as an application for a tax credit for the next succeeding taxable year.

(e) An application for the tax credit shall be:

(1) submitted to the Director on forms the Office of Finance Requires;

(2) accompanied by proof that the property meets the definition of "conservation land" and other requirements se forth in this section; and

(3) under oath, containing a declaration preceding the signature of the applicant to the effect that it is made under the penalties of perjury provided for by 5 1-201 of the Tax-Property Article of the Annotated Code of Maryland.

(f) The Office of Planning and Zoning shall:

(1) review each application for a tax credit; and

(2) certify that the property qualifies for the credit.

(g) The tax credit shall be calculated and credited based on the total taxable assessment on conservation land, not including improvements.

(h) The tax credit shall be granted annually for so long as the property meets the definition of "conservation land" and meets the other requirements of this section. If the perpetual conservation easement on the real property is terminated, or if the land trust sells the real property to a person other than a government agency, the property owner shall be liable for:

(1) all property taxes that the property owner should have been liable for if the property tax credit had not been granted under this section; and

(2) interest on those taxes computed at an annual rate of 6% per annum.

SECTION II

BE IT FURTHER ENACTED that this Act will take effect on the forty-sixth day following its passage.

INTRODUCED BY: Commissioner Ransom

DATED: March 18, 2003

PUBLIC HEARING HELD: April 1, 2003 @ 7:35 p.m.

VOTE: 5 Yea 0 Nay

DATE: April 29, 2003